

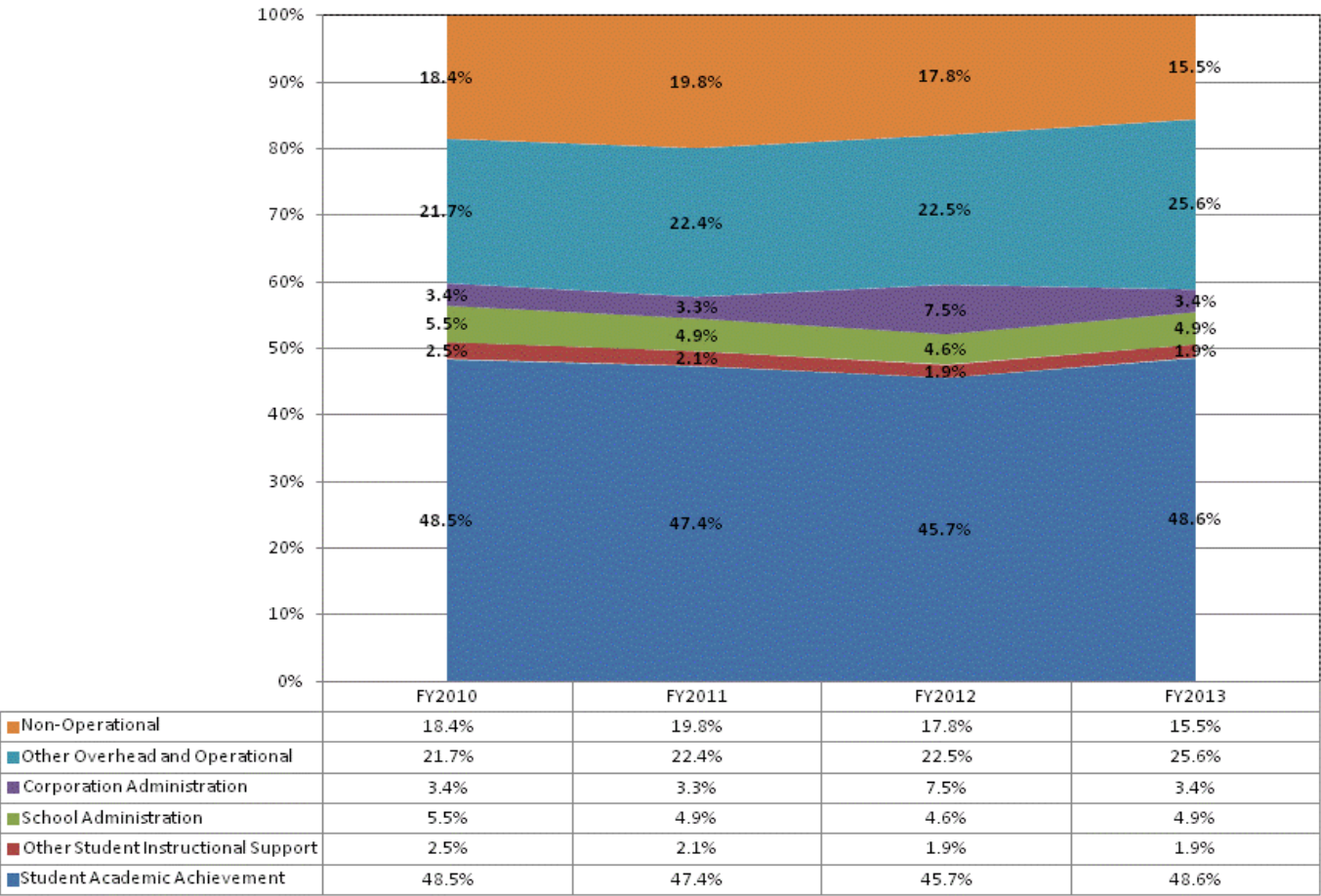
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Manchester Community Schools (8045)

Manchester Community Schools (8045)

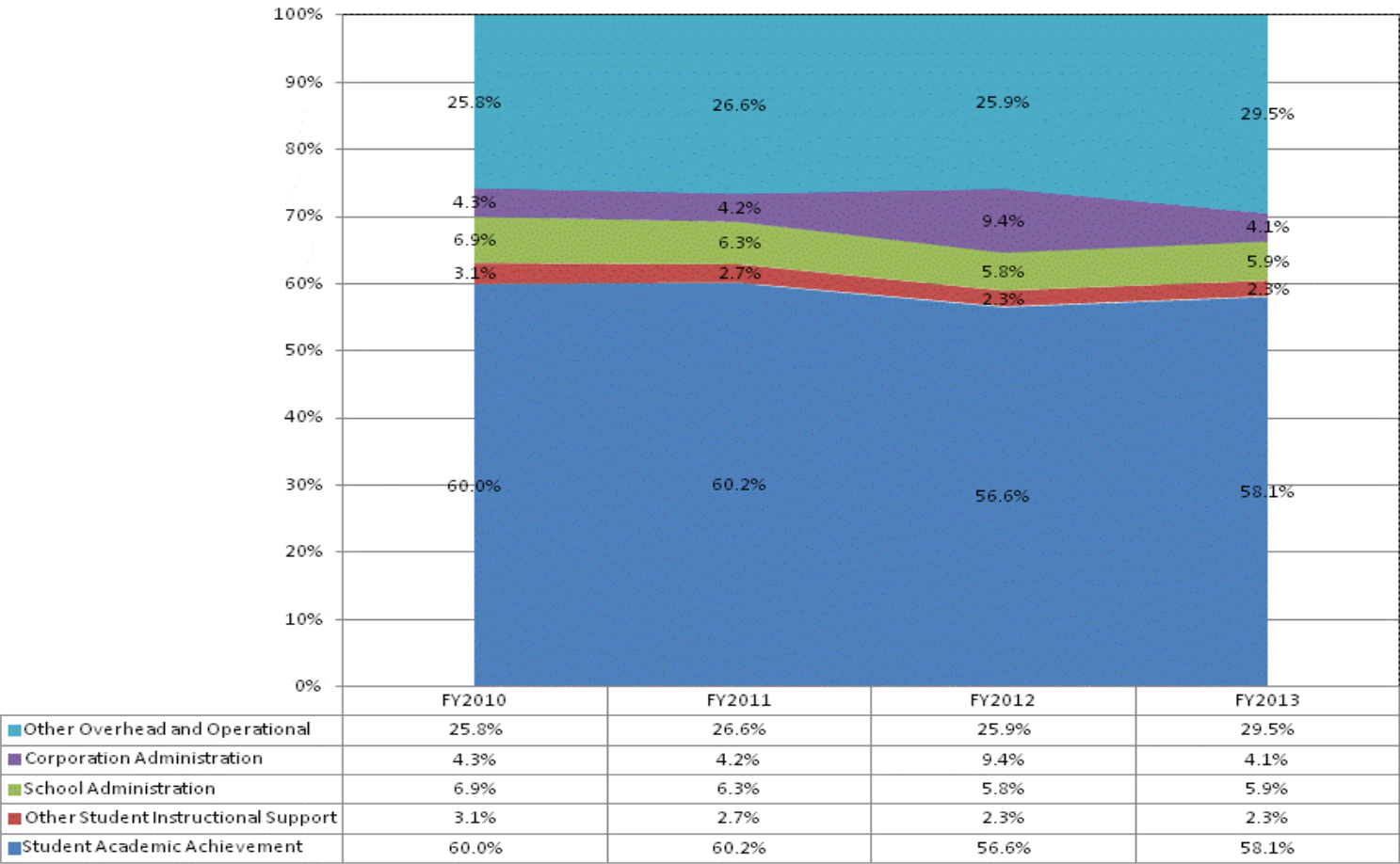
| | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|-------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$7,231,132 | 50.7% | \$7,820,147 | 47.4% | \$7,663,240 | 45.7% | \$7,267,229 | 48.6% |
| Student Instructional Support | \$857,259 | 6.0% | \$1,182,419 | 7.2% | \$1,077,377 | 6.4% | \$1,018,601 | 6.8% |
| Overhead and Operational | \$3,164,819 | 22.2% | \$4,084,649 | 24.8% | \$5,034,584 | 30.0% | \$4,338,049 | 29.0% |
| Nonoperational | \$3,003,279 | 21.1% | \$3,415,619 | 20.7% | \$2,992,458 | 17.8% | \$2,315,088 | 15.5% |
| Grand Total | \$14,256,489 | | \$16,502,833 | | \$16,767,659 | | \$14,938,966 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 56.7% | 54.6% | 52.1% | 55.5% |

All Expenditures



Operational Expenditures Only



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| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$140,626 | \$343,884 | N/A | N/A | 145% |
| 11100 Regular Programs; Elementary | \$2,102,245 | \$3,314,486 | \$3,139,382 | \$2,914,259 | 39% | -12% | -7% |
| 11200 Regular Programs; Middle/Junior High | \$649,334 | \$846,432 | \$513,934 | \$467,708 | -28% | -45% | -9% |
| 11300 Regular Programs; High School | \$1,233,883 | \$1,647,036 | \$1,715,572 | \$1,828,585 | 48% | 11% | 7% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$9,270 | \$1,406 | \$5,127 | N/A | -45% | 265% |
| 11420 Vocational Education; Agriculture B | \$25,719 | \$43,205 | \$57,815 | \$56,593 | 120% | 31% | -2% |
| 11450 Vocational Education; Consumer and Homemaking | \$38,117 | \$80,080 | \$89,627 | \$103,172 | 171% | 29% | 15% |
| 11910 Other Regular Programs; Competency Testing | \$17,666 | \$299 | \$0 | \$0 | -100% | -100% | N/A |
| 12110 Gifted And Talented; Gifted and Talented | \$14,433 | \$52,683 | \$35,059 | \$30,331 | 110% | -42% | -13% |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$170,580 | \$252,869 | \$134,380 | \$114,271 | -33% | -55% | -15% |
| 12350 Physical Impairment; Homebound | \$10,578 | \$343 | \$1,386 | \$0 | -100% | -100% | -100% |
| 12610 Learning Disability | \$275,413 | \$222,533 | \$249,624 | \$229,121 | -17% | 3% | -8% |
| 12900 Other Special Programs | \$0 | \$0 | \$1,785 | \$411 | N/A | N/A | -77% |
| 14100 Summer School Programs; Elementary | \$13,079 | \$6,589 | \$1,420 | \$1,217 | -91% | -82% | -14% |
| 14200 Summer School Programs; Middle/Junior High School | \$740 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 14300 Summer School Programs; High School | \$65,592 | \$27,434 | \$34,209 | \$20,311 | -69% | -26% | -41% |
| 16100 Remediation Testing | \$6,551 | \$0 | \$6,731 | \$8,597 | 31% | N/A | 28% |
| 16200 Preventive Remediation | \$3,189 | \$267 | \$5,121 | \$2,930 | -8% | > 500% | -43% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$265,901 | \$259,281 | \$230,416 | \$251,371 | -5% | -3% | 9% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$423,510 | \$555,811 | \$469,917 | \$362,153 | -14% | -35% | -23% |
| 22110 Improvement of Instruction; Service Area Direction | \$47,884 | \$8,202 | \$17,741 | \$14,822 | -69% | 81% | -16% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$29,742 | \$18,494 | \$125,072 | \$67,022 | 125% | 262% | -46% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$1,238 | \$319 | \$0 | \$1,200 | -3% | 277% | N/A |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$0 | \$1,786 | \$0 | N/A | N/A | -100% |
| 22210 Library/Media Services; Service Area Direction | \$2,622 | \$2,561 | \$0 | \$0 | -100% | -100% | N/A |
| 22220 Library/Media Services; School Library | \$134,522 | \$161,145 | \$113,090 | \$110,050 | -18% | -32% | -3% |
| 22230 Library/Media Services; Audiovisual | \$71,130 | \$81,661 | \$62,136 | \$60,459 | -15% | -26% | -3% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$16,733 | \$24,039 | \$2,936 | \$3,883 | -77% | -84% | 32% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$36,490 | \$217,061 | \$232,506 | N/A | > 500% | 7% |
| 25510 Textbooks for Rent or Resale; Direction of Rental Service | \$2,444 | \$2,471 | \$5,854 | \$339 | -86% | -86% | -94% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$164,646 | \$165,498 | \$288,755 | \$36,352 | -78% | -78% | -87% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$409 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$0 | \$649 | \$398 | \$554 | N/A | -15% | 39% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$278,637 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$6,066,538 | \$7,820,147 | \$7,663,240 | \$7,267,229 | 20% | -7% | -5% |
| | | | | | | | |
| Student Instructional Support | | | | | | | |
| 21220 Guidance Services; Counseling Services | \$149,754 | \$280,045 | \$247,428 | \$216,608 | 45% | -23% | -12% |
| 21250 Guidance Services; Records Maintenance | \$4,134 | \$4,208 | \$3,036 | \$7,254 | 75% | 72% | 139% |
| 21340 Health Services; Nurse Services | \$39,385 | \$55,713 | \$61,268 | \$63,571 | 61% | 14% | 4% |
| 21390 Health Services; Other Health Services | \$4,071 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21990 Other Support Services, Students; Other Student Services | \$2,000 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 24100 Office of The Principal | \$423,353 | \$720,706 | \$634,709 | \$598,384 | 41% | -17% | -6% |
| 24900 Other Support Services, School Administration | \$72,605 | \$121,748 | \$130,936 | \$132,784 | 83% | 9% | 1% |
| Student Instructional Support Total | \$695,303 | \$1,182,419 | \$1,077,377 | \$1,018,601 | 46% | -14% | -5% |
| | | | | | | | |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$30,379 | \$30,939 | \$27,624 | \$25,903 | -15% | -16% | -6% |
| 23120 Board of Education; Service Area Assistants | \$0 | \$1,300 | \$0 | \$0 | N/A | -100% | N/A |

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|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| 23150 Board of Education; Legal Services | \$8,283 | \$24,906 | \$22,581 | \$34,609 | 318% | 39% | 53% |
| 23160 Board of Education; Promotion Expenses | \$1,522 | \$3,511 | \$1,430 | \$1,605 | 5% | -54% | 12% |
| 23210 Executive Administration; Office of The Superintendent | \$169,023 | \$244,697 | \$225,630 | \$225,190 | 33% | -8% | 0% |
| 23220 Executive Administration; Community Relations | \$1,899 | \$1,952 | \$2,730 | \$2,322 | 22% | 19% | -15% |
| 25110 Fiscal Services; Office of The Business Manager | \$33,955 | \$101,478 | \$109,131 | \$113,395 | 234% | 12% | 4% |
| 25130 Fiscal Services; Budgeting | \$1,543 | \$750 | \$950 | \$1,700 | 10% | 127% | 79% |
| 25150 Fiscal Services; Payroll Services | \$25,867 | \$40,822 | \$50,227 | \$47,303 | 83% | 16% | -6% |
| 25160 Fiscal Services; Financial Accounting | \$33,697 | \$39,257 | \$42,914 | \$42,756 | 27% | 9% | 0% |
| 25192 Other Fiscal Services; Petty Cash | \$155 | \$177 | \$0 | \$21 | -86% | -88% | N/A |
| 25193 Other Fiscal Services; Printed Forms | \$916 | \$4,230 | \$5,162 | \$2,278 | 149% | -46% | -56% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$155 | \$1,324 | \$2,009 | \$2,560 | > 500% | 93% | 27% |
| 25199 Other Fiscal Services; Other | \$0 | \$0 | \$751,080 | \$1,689 | N/A | N/A | -100% |
| 25720 Personnel Services; Recruitment and Placement | \$0 | \$11,065 | \$12,749 | \$10,913 | N/A | -1% | -14% |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$22,141 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$895,763 | \$1,214,970 | \$1,051,670 | \$1,169,975 | 31% | -4% | 11% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$37,853 | \$77,540 | \$88,947 | \$88,983 | 135% | 15% | 0% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$245,060 | \$322,572 | \$345,418 | \$325,799 | 33% | 1% | -6% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$397 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$0 | \$3,109 | \$1,528 | \$4,986 | N/A | 60% | 226% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$2,835 | \$1,000 | \$0 | \$0 | -100% | -100% | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$116,738 | \$101,784 | \$105,355 | \$121,028 | 4% | 19% | 15% |
| 27010 Student Transportation; Service Area Direction | \$32,266 | \$55,038 | \$11,013 | \$58,084 | 80% | 6% | 427% |
| 27100 Student Transportation; Vehicle Operation | \$280,841 | \$357,536 | \$370,083 | \$386,748 | 38% | 8% | 5% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$148,710 | \$129,043 | \$147,665 | \$166,708 | 12% | 29% | 13% |
| 27400 Student Transportation; Purchase of School Buses | \$0 | \$151,566 | \$297,856 | \$122,334 | N/A | -19% | -59% |
| 27500 Student Transportation; Insurance on Buses | \$17,996 | \$29,761 | \$31,381 | \$32,886 | 83% | 11% | 5% |
| 27900 Student Transportation; Other Student Transportation Services | \$62,948 | \$69,521 | \$47,332 | \$47,961 | -24% | -31% | 1% |
| 27910 Student Transportation; Bus Driver Training | \$2,505 | \$2,376 | \$2,763 | \$2,779 | 11% | 17% | 1% |
| 31100 Food Services Operations; Service Area Direction | \$27,432 | \$29,639 | \$100,459 | \$0 | -100% | -100% | -100% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$344,807 | \$602,257 | \$636,659 | \$702,325 | 104% | 17% | 10% |
| 31400 Food Services Operations; Food Purchases | \$281,491 | \$399,918 | \$488,549 | \$561,975 | 100% | 41% | 15% |
| 31900 Other Food Services | \$46,592 | \$30,614 | \$53,689 | \$33,232 | -29% | 9% | -38% |
| Overhead and Operational Total | \$2,873,770 | \$4,084,649 | \$5,034,584 | \$4,338,049 | 51% | 6% | -14% |
| | | | | | | | |
| Nonoperational | | | | | | | |
| 33300 Civic Services | \$10,368 | \$16,588 | \$6,842 | \$26,541 | 156% | 60% | 288% |
| 33400 Athletic Coaches | \$132,815 | \$217,104 | \$171,318 | \$165,344 | 24% | -24% | -3% |
| 33930 Latch Key Kid Program | \$12,049 | \$14,642 | \$12,961 | \$13,582 | 13% | -7% | 5% |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$48,684 | \$55,536 | \$0 | \$81 | -100% | -100% | N/A |
| 43000 Facilities Acquisition and Construction; Professional Services | \$13,099 | \$21,508 | \$3,000 | \$0 | -100% | -100% | -100% |
| 45100 Building Acquisition, Construction and Improvements | \$140,675 | \$518,974 | \$402,178 | \$333,141 | 137% | -36% | -17% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$103,216 | \$103,754 | \$103,754 | \$103,754 | 1% | 0% | 0% |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$0 | \$41,435 | N/A | N/A | N/A |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$28,964 | \$24,646 | \$16,414 | \$19,760 | -32% | -20% | 20% |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$4,456 | \$0 | \$18,730 | N/A | 320% | N/A |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$295,230 | \$490,461 | \$295,646 | \$242,150 | -18% | -51% | -18% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$7,730 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$216,842 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$25,724 | \$22,669 | \$21,542 | \$31,989 | 24% | 41% | 48% |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,219,530 | \$1,218,965 | \$1,219,046 | \$595,338 | -51% | -51% | -51% |
| 54200 Common School Fund; Principal | \$712,904 | \$598,875 | \$520,596 | \$505,627 | -29% | -16% | -3% |

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|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$107,441 | \$219,162 | \$217,617 | N/A | 103% | -1% |
| Nonoperational Total | \$2,967,830 | \$3,415,619 | \$2,992,458 | \$2,315,088 | -22% | -32% | -23% |
| | | | | | | | |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$164,561 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$507,966 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$902,749 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$6,841 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$70,931 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$1,653,048 | \$0 | \$0 | \$0 | N/A | N/A | N/A |